



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (Commercial Taxes-II)

NOTIFYING THE ACTIVITIES OR TRANSACTIONS UNDERTAKEN BY THE GOVERNMENT OR LOCAL AUTHORITY WHICH SHALL NOT TREATED AS SUPPLY OF GOODS OR SERVICES.

[G.O.Ms.No.261, Revenue (Commercial Taxes-II), 29th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 7 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely :-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

This notification shall come into force with effect from the 1st day of July, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.